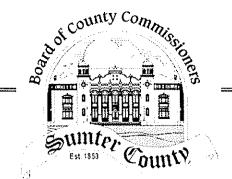


# Board of County Commissioners Sumter County, Florida

209 North Florida Street, Suite 3 ● Bushnell, FL 33513-6146 ● Phone (352) 793-0200 ● FAX: (352) 793-0207 SunCom: 665-0200 ● Website http://suntercountyfl.gov



August 24, 2007

Chairman Michael E. Francis
1<sup>st</sup> Vice Chairman Richard "Dick" Hoffman
2<sup>nd</sup> Vice Chairman Randy Mask
Commissioner Doug Gilpin
Commissioner Garry Breeden

Honorable Chairman, Vice Chairmen, and Commissioners:

In accordance with the provisions of Chapter 129 and 200 of the Florida Statutes that governs the budget process the proposed balanced budget for Sumter County for FY 2007/2008 is hereby submitted for your review with revisions occurring during budget workshops as well as revisions entered by staff.

The proposed budget provides for the continuation of existing services at their current levels as well as funding for capital improvements. In all the funds, there is a net increase of four positions for the Board of County Commissioners (BOCC) and nine new positions for the Elected Officials. The Board approved the tentative millage rate of 5.7795, however, the proposed budget is based on the millage rate of 5.5000 per Board direction. This is the third year in a row the County has been able to prepare a budget at or below the roll back rate. Due to the fiscal responsibility Sumter County showed in years past, service levels were not adversely affected by the Property Tax Legislation passed earlier this year by the Governor which required the adjustment of the millage to the roll back rate of the 2006/2007 FY budget and further reduced by three percent (3%). A comparison of the increase/decrease from the current fiscal year is also provided. There is a pending referendum on January 29, 2008 that may have an impact on next budget cycle, if approved and therefore a subsequent potential impact on services.

Richard "Dick" Hoffman, Vice Chairman Dist 1 (352) 753-1592 or 793-0200 209 North Florida Street Bushnell, FL 33513

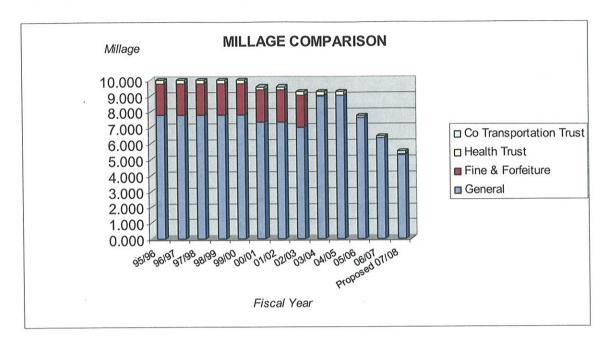
> Randy Mask, Dist 5 Office: (352) 793-0200 Home: (352) 793-3930 209 North Florida Street Bushnell, FL 33513

Michael E. Francis, Chairman Dist 3, (352) 753-1592 or 792-0200 209 North Fforida Street Bushnell, FL 33513

Bradley Arnold, County Administrator (352) 793-0200 209 North Florida Street, Suite 3 Bushnell, FL 33513-6146 Doug Gilpin, Dist 2 (352) 330-1785 or 793-0200 209 North Florida Street Bushnell, FL 33513

Gloria R. Hayward, Clerk & Auditor (352) 793-0215 209 North Florida Street Bushnell, FL 33513 Garry Breeden Dist 4, (352) 793-0200 209 North Florida Street Bushnell, FL 33513-6146

Randali N. Thornton County Attorney (352) 793-4040 P.O. Box 58 Lake Panasofikee, FL 33538 Below is a chart detailing the millage history for Sumter County.



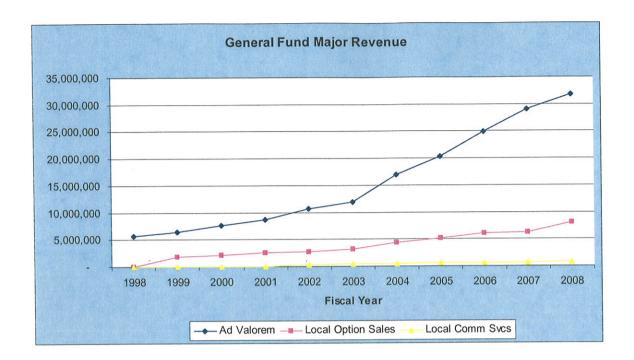
For the proposed fiscal year, we included various grant programs that we have contracts executed or guaranteed. The budget increase/decrease by fund is outlined below:

| Fund Title              | FY 2006/2007<br>Amended Budget | FY 2007/2008<br>Proposed Budget | Increase/<br>(Decrease) |
|-------------------------|--------------------------------|---------------------------------|-------------------------|
| General Fund            | 54,277,136                     | 55,950,029                      | 3.08%                   |
| Special Revenue Funds   | 75,036,840                     | 59,054,441                      | -21.30%                 |
| Debt Service Fund       | 5,865,415                      | 7,033,879                       | 19.92%                  |
| Capital Projects Funds  | 39,620,578                     | 37,297,464                      | -5.86%                  |
| Internal Services Funds | 10,139,392                     | 9,699,333                       | -4.34%                  |
| Health Trust            | 490,684                        | 560,548                         | 14.24%                  |
| Total of All Funds      | 185,430,969                    | 169,595,694                     | -8.54%                  |

### GENERAL FUND

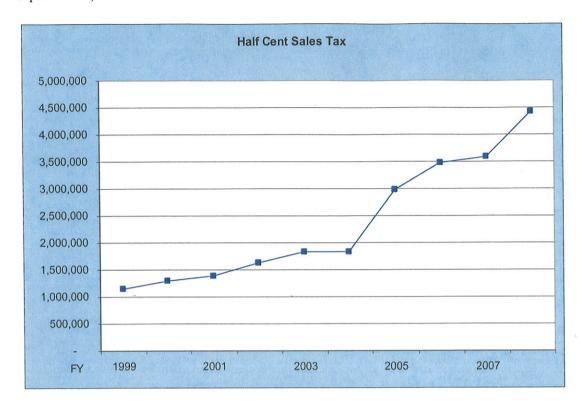
Projected Revenues

Approximately sixty (60) revenue sources comprise the total projected revenue for the General Fund for FY 2007/2008. The largest single revenue source is derived from property taxes. The other revenue sources include local option sales tax and other taxes, license and permit fees, intergovernmental transfers, charges for services, investment income and miscellaneous sources. The total projected General Fund revenue for FY 2007/2008 is \$55,950,029, an increase from the FY 2006/2007 amended budget by \$1,672,893. The proposed budget for FY 2007/2008 is balanced using the expected fund balance of \$9,500,000. The 2007 Calendar Year Property Tax accounts for \$30,248.314 or 54.06% of General Fund appropriations.



Major increases in estimated revenue for the General Fund are Ad Valorem -4.01% (\$1,166,593), Local Option Sales Tax Small County -30.65% (\$1,914,365), Communications Services Tax -16.87% (\$113,123). The County will also be receiving a distribution in the amount of \$341,848 for counties of special financial concern. Sumter County receives this distribution based on the definition that 1 mill will raise less than \$100.00 per capita.

The half-cent sales tax and revenue sharing revenue are pledged to debt service. When there is a surplus after satisfying the debt payments, the excess is transferred to the General Fund. Even though the County issued new bond debt in FY 2005/06, no reduction occurred in revenue to the General Fund due to increased collections in the half cent sales tax for the County. This increase in collections was due in part to the opening of a new Super Wal-Mart in northern Sumter County.



It should also be noted that the Cash Carry Forward cannot be considered a recurring Revenue Source. The budgeted Cash Carry Forward estimate for FY 2007/08 is \$1,535,632 less than the FY 2006/07 budget.

Also included as a one time transfer is \$853,315 to the General Fund from the Solid Waste Fund. This transfer repays the General Fund for monies transferred to the Solid Waste Facility in prior years.

# Projected Expenditures GENERAL:

The proposed expenditures for the FY 2007/08 represent maintaining the current level of services in all Divisions. Salary increases are provided pursuant to the Board's direction effective October 1, 2007, based on the formula of 3.3% COLA and a 0.7% increase with a completed evaluation process of each employee in the BOCC and the same 4% for the Elected Officials, with the exception of the Sheriff's Office which used a 5% increase, and their respective departments with no bearing on their evaluation procedures. During the budget process, departments were asked to justify their proposed expenditures. The budget contained herein gives the total for each line item rather than the detail. For example, the line item for office supplies will contain the total for office supplies and not the individual entries under that heading. The three main expenditure components of the proposed budget are personnel, operations and capital. Significant changes are outlined below:

#### **ALL FUNDS**

#### Personnel

The following provides more specific information on recommended personnel changes by Fund and by Department.

The single largest expenditure in a local government's budget is its personnel, which includes employee salaries and benefits. The expenditures for salaries and benefits in the proposed FY 2007/08 General Fund budget are 61.00% of the total General Fund or \$34,128,396.00. The budget includes 237 BOCC positions and 330 Elected Official positions. This represents a net increase of four positions for the BOCC departments and nine positions for the Elected Officials from the amended FY 2006/07 budget. The following positions are recommended for funding.

#### Animal Control:

Kennel Worker - Industry standard minimum recommended staffing levels for kennel personnel is one (1) kennel attendant for every 1,000 animals handled per year. Currently we process via adoption or euthanasia approximately 3,300 animals per year with two (2) kennel workers.

#### Community Services Administration:

Assistant Director of Community Services - The position provides support to the Director in the day to day management of the division, grant writing support, and will act as a contract place holder for the duration of Mr. Bonner's employment contract ending on December 31, 2007.

#### County Probation:

County Probation Officer - Industry standard case load recommends one (1) probation officer to 75 probation clients for regular supervision. Probation officer to client ratio for intensive supervision increases to 1:40. Misdemeanor probation supervises very few intensive supervision cases at this time, however, circuit court is placing more cases on misdemeanor supervision and this increases the threshold for supervision levels. Due to current case load levels and anticipation of increased case load, the addition of a probation officer will bring supervision levels back within industry recommended standards as well as allowing the program coordinator the time to efficiently manage the administrative duties of the department.

#### Libraries:

Library Assistant (Full Time) for The Villages Library – This library is the busiest of all libraries in the county; the circulation accounts for 55% of total circulation system-wide. An average of 1,000 people uses the library daily, with a ratio of one staff member per every 27 concurrent users. The addition of a full-time Library Assistant will improve this ratio to 1 per 22 concurrent users. The Standards for Florida Public Libraries, 2006 revision, sets a basic or core standard of staffing at .3 Full Time Equivalent Staffing (FTE) per 1,000 population. In 2007, the population of Sumter County residents in The

Villages is 44,299 (Sumter County Planning Department). For this population, the basic standard calls for 13.5 library FTE. The new fulltime Library Assistant for the Villages Public Library will bring it to 5.25 FTE.

Clerk Driver I (Full Time and Part Time) and Library Assistant (Full Time) - These positions will operate the new bookmobile, or Library on Wheels. The person will drive the vehicle and also perform basic library duties in working directly with the customer using the bookmobile service. The intention is to operate the vehicle for 52 hours/week, or 6 days/week, in alignment with the standardized schedule of county (branch) libraries. This part-time position, in conjunction with the FT/PT Clerk/Driver I, will accommodate that schedule. The bookmobile will allow for the reduction in hours and/or closure of less utilized libraries.

#### Fire Services:

Staff Assistant I- This clerical position will perform correspondence and performance objectives for Fire Services Accreditation, special projects such as grant proposals, fire service funding surveys, I.S.O ratings and insurance provider cost recovery.

#### Transit:

Courier- Sumter County has grown considerably over the past three years. There are government sub-stations, multiple libraries and offices in Sumter County. The need for a courier service to move mail, library books, and packages from one location to the other has become a necessary service. This position will enable Transit to continue this service. The pay level is lower than most other driver position because the qualifications do not require a CDL license. When Transit is no longer receiving financial support from the General Fund, this position can be moved to another department.

#### Sheriff's Department:

#### Law Enforcement

Road Patrol Officers- The Sheriff is requesting 8 new patrol officers to handle the increased call volume countywide with four to be hired after October 1, 2007 and the remaining four after February 1, 2008.

Bailiff - The increase in court hearings requires more support from the Sheriff's Department for security purposes.

#### **Position Changes**

#### Community Services Administration:

The Special Projects Manager will be operating under this division and will change title to Interim the position of Assistant Director of Community Services.

#### Libraries:

Library Supervisor Part Time changed to a Library Supervisor Full Time for the Library on Wheels. In conjunction with the two Part Time Library Assistants, the change in

status to Full Time will accommodate the operating schedule of the bookmobile service of 52 hours/week, 6 days/week.

Library Assistant Part Time changed to Library Assistant Full Time for the Lake Panasoffkee Library. The library is open 52 hours/week, 6 days/week and there are times with current staffing when one staff member is alone in the building while open to the public, compromising customer service as well as posing a personal safety concern. The position will support the expansion of the library and the commensurate increase in usage.

#### Reclassifications

#### County Administration Division:

Reclassification for Staff Assistant II to a Staff Assistant III. The responsibilities of this position have evolved to include Agenda preparation, Commissioner assistance for two Commissioners, staff support for the Tourist Development Council and the Communications Committee. The reclassification will match the position also serving two Commissioners and other duties.

Reclassification for Staff Assistant II to a Budget Specialist. The responsibilities of this position have expanded and include budget support. This position will be responsible for processing and monitoring the billing functions of the Administration Division and assisting the Sr. Budget Analyst.

Reclassification for Staff Assistant I to Risk Management Specialist The duties of this position are more technical since the position was created in 2005. In addition to regular clerical duties, this position is responsible for workers' compensation claim management, review of certificates of insurance received from contractors, and assistance to the Risk Manager. In addition to Risk Management duties, this position involves work with the employee benefit plan and acting as the wellness coordinator.

#### Community Services Division:

Reclassification for Staff Assistant I to Staff Assistant II is recommended to reflect the duties required of the position including the increase in contract management for facilities maintenance, managing pricing and payments as well as the preventive and maintenance management system.

Reclassification of Maintenance Helper Mechanic to Maintenance Technician for Transit is recommended because this position is the only maintenance mechanic performing maintenance on all Transit vehicles; prepares and records department invoices; maintains vehicle maintenance records and retention; orders supplies and inventories vehicle maintenance stock supplies.

Reclassification for Lead Driver to Operations Supervisor is recommended as Transit doubled the number of employees and workload on the Department Head. Transit is in need of having an employee who can help relieve the Department Head of driver

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supervision, vehicle maintenance unit supervision, vehicle records maintenance and driver evaluations.

#### **Elected Officials:**

There are no reclassification requests funded in the budget for FY 07/08.

#### Significant General Fund Increases

County Attorney - \$60,000 increase

A transition plan is funded due to the planned departure of the contracted County Attorney. It is anticipated that the cost to contract or employ staff will be significantly more than budgeted in previous years.

County Buildings - \$185,027

An increase for janitorial service is reflected in relation to additional office space acquired at the Bushnell Government Offices (old Winn-Dixie Shopping Center). Also, additional repair and maintenance funds were budgeted for upkeep and repair of county buildings.

County Buildings/Bushnell Annex - \$170,995

Lease payments and utility payments are budgeted for a full year for the Bushnell Government Offices (old Winn-Dixie Shopping Center). County offices occupied the space in May and June of 2007.

Inmate Housing - \$78,951 increase

Because of overcrowding of the Detention Center, inmates have been housed by other agencies at the average cost of \$50 per day. This increase provides for a full year of housing off-site pending completion of the Detention Center Expansion.

Reserves for the Sheriff (Inmate Medical and Sheriff's Deputies) - \$206,000 increase During the FY 2006/07 the Board established a reserve account for inmate medical costs. This process worked out well and we will be using it again this year. This will cover the increased medical costs of the rising inmate population. We will also be adding a reserve account to cover the cost of new deputies that may be hired after January pending the outcome of the referendum on property taxes.

Transfer to The Villages Fire District Fund - \$917,277

The variable portion of funding for fire services for The Villages comes from General Fund. This year, the portion has increased and is more in line with the transfer appropriated for Sumter Fire District.

Transfer to the Buildings Services Fund - \$241,200

Funds have been appropriated for code compliance activity that is not related to the building code. Also, an appropriation for building permit waivers is established for reimbursement to the Building Services Fund.

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Grant Match for the Hazard Mitigation Program - \$305,834

Funding has been added to provide the grant match for the Hazard Mitigation Program. Approximately \$1 million is available for potential award. This amount is based on the highest possible award. In the event less is awarded, the grant match would be reduced accordingly.

Reserve for Contingencies - \$475,057

Additional reserve for contingencies is appropriated bringing the total reserve for contingencies to \$2.7 million, a little less than 5% of the General Fund. The Florida Statutes allow up to 10% of a fund for reserve for contingencies. During this period of tax reform, the importance of this reserve increases in order to allow for response to emergency expenditures and the unknown impact of further property tax reform constitutional amendments or legislation.

Reserve for Cash Balance Forward - \$1,000,000

The reserve for cash balance forward is increased each year with a goal to reach an equivalent of two months of expenses for cash flow purposes or \$12 million. This reserve will fund the next fiscal year's expenditures until ad valorem taxes begin to come in and proposed at 39% of this goal.

#### Significant General Fund Decreases

Local Mosquito Program – (\$117,451)

Funds are carried forward from the transfer made to Fund 195-Local Mosquito control in FY 2005-06 due a dry season impacting mosquito counts.

Aid for Wildwood Park - (\$136,000)

Non-reoccurring funding to aid the City of Wildwood in development of Millennium Park will not be re-appropriated.

Transfer to the Stormwater Fund – (\$159,207)

Less funding for continued cooperative funding projects with the water management district is required.

Transfer to the 2006 Construction Fund (307) and Capital Outlay Reserve Fund (305) - (\$1,872,417)

Funding for capital projects is determined by the Board based on available funds. The current level of funding represents direction received from the Board during the July 2007 workshops.

Transfer to Health Fund for Retiree Supplement and Disability – (\$265,100) Funding for the supplement and disability programs will be made through the Health Plan. Transfer to Transit Fund – (\$372,314)

The amount needed from General Fund is reduced for FY 2007/08 as current funds will be carried forward due to unanticipated grant awards.

Board of County Commissioners September 10, 2007

Transfer to Sumter Fire District – (\$261,779)

The assessment rate is proposed to increase from \$63.00 per parcel to \$77.00. The increase in assessments provides added revenue to the Sumter Fire District Fund, making the requirement of General Fund transfer less.

Transfer to Lake Panasoffkee Cleanout – (\$200,000)

This project was funded in previous years. The project should be complete in the first quarter of FY 2007/08 with carry-forward funds.

#### **Elected Official Increases and Decreases**

Sheriff - \$1,331,827 increase

Sheriff/Bailiff - \$71,667 increase

Increase represents 5% employee salary increases, eight additional deputies, one additional bailiff, vehicle replacements, insurance increases and utility increases.

Supervisor of Elections/Office - \$141,947 increase

Supervisor of Elections/Elections - \$158,383 increase

Increase represents 6 new precincts in the north end of the county, additional office supplies due to growth in voter registration, and printing and binding costs. The elections budget increase is due to there being 3 elections during this fiscal year.

Property Appraiser – \$9,150 decrease

Tax Collector - \$7,998 decrease

Clerk of Circuit Court-\$66,923 increase

# **Project Related Expenditures**

# **ALL FUNDS**

# **Capital Outlay Reserve Funds:**

# Fund 305

Projects funded in the Capital Outlay Reserve Fund are scheduled in the Board's Capital Improvement Plan. The projects are funded by general fund and Impact Fees.

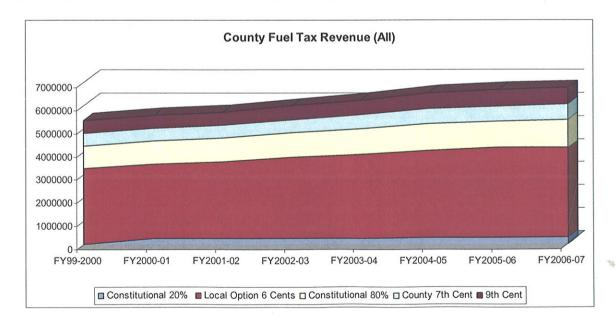
| Project Description                                   |                                       | FY 07/08     |
|---|---------------------------------------|--------------|
| Jail Expansion  | In Progress                           | \$6,000,000  |
| Ag Center<br>Improvements                             | Fire Safety                           | \$50,000     |
| Elections Equipment                                   | New                                   | \$419,900    |
| Winn Dixie Renovation                                 | In Progress                           | \$250,000    |
| Animal Control Kennel                                 | New                                   | \$400,000    |
| Judicial Building<br>Renovation                       | First Floor                           | \$100,000    |
| Renovation Historic<br>Courthouse                     | Renovation                            | \$880,000    |
| Old Supervisor of<br>Elections Building<br>Renovation | Renovation                            | \$612,500    |
| Sheriff's New<br>Communications<br>Center             | Renovation                            | \$160,000    |
| Library Expansion                                     | Panasoffkee                           | \$431,000.   |
| Fire Station  | West<br>Bushnell/Wahoo<br>Area/GF& IF | \$92,000     |
| Fire Station  | Webster/GF&IF                         | \$60,000     |
| Fire Station<br>Renovation/Expansion                  | Center<br>Hill/GF&IF                  | \$381,000    |
| Fire Station Remodel                                  | Lake<br>Panasoffkee                   | \$134,000    |
| Oxford Station<br>Remodel                             | Oxford/100%                           | \$197,000    |
| COR Funds Total                                       |                                       | \$10,167,400 |

#### **Road Projects:**

This budget contains the following significant road projects through County Transportation Trust (CTT), Secondary Trust (ST), developer contribution and Road Impact Fee revenue:

| Fund | Project         | Description  | FY 07-08<br>Budget |
|------|-----------------|--|--------------------|
| CTT  | CR-475          | SCOP project designed to reconstruct to a twenty-four (24) foot roadway on C-475 for approximately 3.73 miles. | 2,042,000          |
| CTT  | CR 470 & CR 417 | Drainage Improvements  | 55,000             |
| CTT  | CR-470          | CR 470 E from I-75 to US 301 resurface and level   | 73,000             |
| CTT  | CR 470          | CR 470 E from US 301 to Lake<br>County Line resurface and level  | 169,000            |
| STT  | CR 616          | Rebuild and widen  | 203,000            |
| STT  | C 468           | Four Lane from interchange to SR 44  | 821,000            |

The projects above have been funded in this budget but are subject to review based on priority allocation of revenue and emergency expenditures.



#### **SUMMARY**

The proposed budget for FY 2007/2008 provides funding to maintain the current level of service and provides for a millage rate that is below the level to comply with Florida Statutes and the recent tax reform legislation. It is important to note that the millage rate adopted this year will establish the new rate as the starting point in computing the maximum millage that can be levied in FY 2008/09 without extra voting measures and this action was cautioned by The Florida Association of Counties.

Notable impacts that will affect FY 2008/09 are the opening of the expanded Jail Facility, the Interlocal Services Boundary Agreements with the municipalities due to added responsibilities or decreased responsibilities depending on consolidation opportunities addressed, and the State of Florida is undergoing some budgetary revisions which may result in additional unfunded mandates on the County.

All departments within the budget have been identified by one of the following designations: Public Safety, Essential Services, and Quality of Life. These designations will assist the Board in making funding decisions going forward. There is a list of these designations attached.

I am grateful for the tremendous effort by Division Directors, Department Heads, Elected and Appointed Officials in developing the FY 2007/08 proposed budget. I am especially thankful for the efforts of Ms. Sandra Howell, Assistant County Administrator, Ms. Cindy Kelley, Senior Budget Analyst, and Ms. Amanda Taylor, Staff Assistant, in the preparation of this budget and its revision.

Sincerely,

Bradley Arnold

County Administrator

# **Board of Sumter County Commissioners**

|                                       |                                | Funded by    | Public         | Essential  | Quality of                                       |
|---------------------------------------|--------------------------------|--------------|----------------|--|--|
| Division                              | Function                       | Property Tax | Safety         | Services   | Life   |
| Elected Officials                     | Tax Collector                  | Yes          |                | X  |  |
| Elected Officials                     | Clerk Of Circuit Court         | Yes          |                | Х  |  |
| Elected Officials                     | Property Appraiser             | Yes          |                | X  |  |
| Elected Officials                     | Supervisor of Elections        | Yes          |                | Х  |  |
| Elected Officials                     | Sheriff                        | Yes          | X              |  |  |
| Elected Officials                     | Emergency Management           | in part      | Х              |  |  |
| Administration                        | Fire Services                  | In part      | Х              |  |  |
|                                       | Risk Management: Liability,    |              |                |  |  |
|                                       | Property and Workers           |              |                |  |  |
| Administration                        | Compensation Insurance         | Yes          |                | X  |  |
|                                       | Risk Management: Health        |              | ļ              |  |  |
| Administration                        | Insurance Benefits             | Yes          |                |  | X  |
| Administration                        | Board Support                  | Yes          |                | Х  |  |
| Administration                        | Ambulance .                    | Yes          | X              |  |  |
| Administration                        | Human Resources                | Yes          |                | X  |  |
| Administration                        | Budget                         | Yes          |                | X  |  |
| Administration                        | Records Management/Inventory   | Yes          |                | Х  |  |
| Administration                        | Information Technology         | Yes          |                | X  |  |
| Administration                        | Internal Services              | Yes          |                | X  |  |
| Administration                        | Legal Services                 | Yes          | <b>†</b>       | Х  |  |
| Administration                        | GIS                            | Yes          |                | X  |  |
| Administration                        | Other Governmental Services    | Yes          |                | X  | X  |
| Administration                        | Project Management             | Yes          |                | X  |  |
| Administration                        | Comp Env Plann/Water Consv     | Yes          | 1              | X  | T X  |
| Administration                        | Court Communications           | Yes          |                | X  | <b>.</b>   |
| Administration                        | Medical Examiner               | Yes          | -              | X  |  |
| Administration                        | County Agent                   | In part      |                | <del>                                     </del> | X  |
| Administration                        | Miscellaneous Services         | Yes          |                |  | 1 X  |
| Administration                        | Impacts/Assessments            | Yes          |                | X  | <del>                                     </del> |
| Community Services                    | Administration                 | Yes          |                | X  | <del> </del> X                                   |
| Community Services                    | County Probation               | In part      |                | $\frac{\hat{x}}{x}$                              | <del>                                     </del> |
| Community Services                    | Transit                        | In part      | +              | <del>  ^</del>                                   | X  |
| Community Services                    | Library Services               | In part      |                |  | X  |
| Community Services                    | Indigent Care: HCRA, Indigent  | IN Part      | <del> </del>   |  | <del>  ^ </del>                                  |
| Community Sondoos                     | Burials                        | Yes          |                | X  |  |
| Community Services Community Services | Animal Control                 | Yes          | X              | ·····  |  |
|                                       | Facilities Maintenance         | Yes          | <del> ^-</del> | X  |  |
| Community Services                    | Parks & Recreation             | <del>}</del> |                | +^-  | <del>                                     </del> |
| Community Services                    |                                | In part      |                |  | X  |
| Community Services                    | Veterans Services              | Yes          | - <b> </b>     | <del> </del>                                     | +  |
| Community Services                    | Housing                        | In part      |                | X  |  |
| Planning & Development                | Zoning                         | In part      |                |  |  |
| Planning & Development                | Development Review             | In part      | <del></del>    | X  |  |
| Planning & Development                | Building Official              | No           | X              | +  |  |
| Planning & Development                | Code Enforcement               | In part      |                | X  |  |
| Planning & Development                | Contractor Licensing           | No           |                | X  |  |
|                                       | Permiting: Fire, Plan Review & | <b>.</b>     |                |  | 14,  |
| Planning & Development                | Inspections                    | No           | X              | _  | ļ.,,   |
| Public Works                          | Mosquito Control               | In part      |                | <del></del>                                      | <u> </u>   |
| Public Works                          | Roads & Bridges                | No           |                | X  |  |
| Public Works                          | FORCE                          | No           |                |  | X  |
| Public Works                          | Solid Waste                    | No           |                | X  | <u> </u>   |

8/27/2007

| Department         Item         Page           GENERAL FUND         FUND 001           Revenue Revised:         Ad Valorem Taxes         GF           2         95%         GF           3         Revenue         Transfer from Bid Svcs-Admin         GF           4         Revenue         Transfer from Bid Svcs-Rent         GF           5         Expenditures Revised:         Improvements other than         GF           7         County Buildings         5-6400         GF           8         County Buildings         5-6400         GF           10         Parks & Recreation         Machinery & Equipment         GF           11         Parks & Recreation         Bidgs         GF           12         Parks & Recreation         Buildings         GF           13         Parks & Recreation         Regular Salaries         GF           14         Parks & Recreation         Retirement         GF           15         Parks & Recreation         Retirement         GF           16         Parks & Recreation         Retirement         GF           17         Parks & Recreation         Retirement         GF           18         Information Technology  | 2007   | 2007-2008 REVISIONS TO 1            | 10 IENIAIIVE |   |                   |  |   |
|--|--|-------------------------------------|--------------|---|-------------------|--|---|
| Ad Valorem Taxes 95% Transfer from Bld Svcs-Admin Transfer from Bld Svcs-Admin Transfer from Bld Svcs-Rent Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Professional Services Lobbyist  | ırtment  | item                                | Page         | Ď   | Date Revision     | Balance  | Notes   |
| Ad Valorem Taxes  95%  Transfer from Bld Svcs-Admin  Transfer from Bld Svcs-Rent  Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Retirement  Life & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services  Professional Services   | ERAL FUND  |                                     | FUND 001     |   |                   |  |   |
| Ad Valorem Taxes  95%  Transfer from Bld Svcs-Admin  Transfer from Bld Svcs-Rent  Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Improvements other than Bldgs Regular Salaries FICA Taxes Regular Salaries FICA Taxes Regular Salaries FICA Taxes Retirement Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Professional Services  | nue Revised:   |                                     |              |   |                   | A TOTAL A CONTRACTOR AND A TOTAL AND A   |   |
| Transfer from Bld Svcs-Admin Transfer from Bld Svcs-Rent Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Improvements other than Bldgs Regular Salaries FICA Taxes Professional Services Professional Services   | 9nue   | Ad Valorem Taxes                    | GF           | 1<br>St.  | Staff (1,605,835) | (1,605,835)  | Millage - 5.2648                                |
| Transfer from Bld Svcs-Admin Transfer from Bld Svcs-Rent Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Professional Services Professional Services   | A CAMPAGA A CAMP | %96                                 |              |   |                   | (1,525,543)  | 95%   |
| Transfer from Bld Svcs-Rent Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Regular Salaries FICA Taxes Regular Salaries FICA Taxes Regular Salaries FICA Taxes Regular Salaries FICA Taxes Professional Services Professional Services  |  | Transfer from DIA Over Admin        | u            | ţ,  | ##5               | (4 629 543)  | Reduction due to Bld Svcs Fund ability to       |
| Transfer from Bld Svcs-Rent Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements Im | inue   | ווייייטאל-פטאס טום וויסיון ופונאואן | 5            |   |                   | (212,22,1)   | Reduction based on revised square               |
| Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Professional Services Professional Services  | ınue   | Transfer from Bld Svcs-Rent         | GF           | 3 St  | Staff (35,223)    | (1,664,766)  | (1,664,766) footage of building space used      |
| Improvements other than Bldgs Machinery & Equipment >6400 Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Regular Salaries FICA Taxes Retirement Life & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Retirement Workers' Compensation Professional Services Professional Services   | inditures Revised:   |                                     |              | And desired the second |                   | 1,664,766  | Amount to cut due to Millage Decrease           |
| Machinery & Equipment >6400  Machinery & Equipment >6400  Machinery & Equipment >6400  Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Regular Salaries FICA Taxes Regular Salaries FICA Taxes Retirement Workers' Compensation Retirement Workers' Compensation Professional Services Professional Services   | aal Control  | ements other th                     | GF           | 5 7//   | 7/26 (2,000)      | 1,662,766  | Gate & Fence for New Building deleted           |
| Machinery & Equipment >6400 Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Retirement Workers' Compensation Retirement Workers' Compensation Retirement Workers' Compensation Professional Services Professional Services   | atv Buildings  | Machinery & Equipment >6400         | GF           | 1/2 6   | 7/26 (3,000)      | 1,659,766  | Cement Mixer deleted                            |
| Machinery & Equipment >6400 Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Retirement Life & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Professional Services  | de Buildings   | Machinery & Equipment               | LL<br>C      | ,/2 6   |                   | 1.656.266  | Storage Sheds deleted                           |
| Improvements other than Bldgs Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Retirement Vorkers' Compensation Regular Salaries FICA Taxes Regular Salaries FICA Taxes Professional Services Professional Services   | ato Buildings  | Machinery & Equipment               | д.           | 1   | ))                | and the same of th | Trucks deleted                                  |
| bidgs Improvements other than Bidgs Buildings Regular Salaries FICA Taxes Retirement Vorkers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Professional Services  | Serious A  | ements other th                     | ) (          |   |                   |  | Repair and resurfacing of entrance of           |
| Improvements other than Bldgs Buildings Regular Salaries FICA Taxes Retirement Uife & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Professional Services  | s & Recreation   |                                     | Ę,           | 7// /7  | (10,000)          | 007,000,1  | oliduy bloon                                    |
| Buildings Regular Salaries FICA Taxes Refirement Uife & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services  Lobbyist  | s & Recreation   | rements other th                    | GF           |   |                   |  | Irrigation for Lk Okahumpka and Lk Miona        |
| Regular Salaries FICA Taxes Retirement Uife & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services  Lobbyist  | s & Recreation   | Buildings                           | GF           | 27 71.  |                   |  | Carports for Equipment Storage deleted          |
| Retirement Life & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services  Lobbyist  | s & Recreation   | Regular Salaries                    | GF           |   | 7/26 (34,498)     | 1,534,968  | Parks Supervisor position deleted               |
| Life & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Lobbyist  | s & Recreation   | FICA Taxes                          | GF           | 27 71.  | 7/26 (2,638)      | 1,532,330  | FICA for deleted position                       |
| Life & Health Insurance Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services  Lobbyist   | s & Recreation   | Retirement                          | GF           | 27 7/   | 7/26 (3,477)      | 1,528,853  | Retirements for deleted position                |
| Workers' Compensation Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Professional Services   | s & Recreation   | Life & Health Insurance             | ĞF           | 27 71.  | 7/26 (7,752)      | 1,521,101  | Life & Health for deleted position              |
| Regular Salaries FICA Taxes Retirement Workers' Compensation Professional Services Professional Services   | s & Recreation   | Workers' Compensation               | G.           | İ   |                   | _  | Workers' Comp for deleted position              |
| FICA Taxes Retirement Workers' Compensation Professional Services Professional Services  | mation Technology  | Regular Salaries                    | G.           | 35 7//  | 7/25 65,394       | 1,584,501  | GIS Supervisor funding omitted                  |
| Retirement Workers' Compensation Professional Services Professional Services   | mation Technology  | FICA Taxes                          | GF           |   | 7/26 5,003        | 1,589,504  | FICA for GIS Supervisor                         |
| Workers' Compensation Professional Services Professional Services  | mation Technology  | Retirement                          | GF           |   | 7/26 6,592        | 1,596,096  | Retirement for GIS Supervisor                   |
| Professional Services Professional Services Lobbyist   | mation Technology  | Workers' Compensation               | GF           | 35 7/   | 7/26 276          | 1,596,372  | Workers' Comp for GIS Supervisor                |
| Professional Services  Lobbyist  | al Services  | Professional Services               | J.           |   | 7/25 (60,000)     | 1,536,372  | Reduction in estimate for new atty fees         |
| Lobbyist   | ır Gov Services  | Professional Services               | Щ            | 41 · St   | Staff 50,000      | 1,586,372  | Funding for MSBU Study for Canal<br>Assessments |
|  | Septimes your  | l obbvist                           | <br>49       | 41 7/   | 7/25 10.000       | 1,596,372  | \$10K additional added for lobbyist contract    |
| ranster to Property Appr.  | erty Appraiser   | Transfer to Property Appr.          | Ü            | -   |                   | 1,606,402  | DOR correction of retirement rates              |

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Revisions made during budget workshop along with staff revisions.

| 26 Miscellaneous Services  |  |            |     | 100            |             |              |   |
|--|--|------------|-----|----------------|-------------|--------------|---|
| ,  |  | CF         | 95  | (7//           | (12,000)    | 1,594,402    | Reduction to 06/07 funding level  |
| 27 Planning Services   |  | GF         | 66  | Staff          | 76,426      | 1,670,828    | Land Development Code Re-write  |
|  |  | L<br>(     | S   | 0              | (000 00)    | 4 577 110    | Planning & Development Director position  |
| 28 Planning Services   | Kegular Salaries   | ַל         | 5   | 07//           | (20,00)     | 0,000,000    |   |
| 29 Planning Services   | FICA Taxes   | GF.        | တ္သ | 1126           | (cgl'))     | 1,509,983    | FICA for defeted position   |
| 30 Planning Services   | Retirement   | 9-<br>1-   | රි  | 7/26           | (9,441)     | 1,560,542    | Retirement for deleted position   |
| 31 Planning Services   | Life & Health Insurance  | Ę.         | 66  | 7/26           | (7,752)     | 1,552,790    | Life & Health for deleted position  |
| 32 Planning Services   | Workers' Compensation  | ЭF         | 66  | 7/26           | (393)       | 1,552,397    | Workers' Comp for deleted position  |
| 33 Transfers/Reserves  | Transfer to Transit  | GF         | 103 | Staff          | 170,529     | 1,722,926    | 7 TO  |
| The state of the s |  |            |     |                |             |              | Updated parcel counts applied to  |
| <u>[</u>   | Transfer to Villages Fire  | L<br>(     | ,   | 4              | (10 555)    | 4 704 364    | assessment revenue estimate; Keduction in Assess to \$61                        |
| 34 Iransters/Reserves  | DISTUCT  | 5          | 2   | O[d]           | (000,01)    | - 00°t0 - '- | Updated parcel counts applied to  |
|  |  |            |     |                |             |              | assessment revenue estimate and   |
|  | Transfer to Sumter Fire  |            |     | ·····-         |             |              | assessment rate increase proposed at  |
| 35 Transfers/Reserves  | District   | R          | 103 | Staff          | (261,779)   | 1,442,582    | \$77.00 per parcel  |
| 36 Transfers/Reserves  | Transfer to COR-Ag Center  | GF         | 103 | Staff          | 50,000      | 1,492,582    | To provide for fire safety improvements   |
|  | Transfer to Capital Outlay   |            |     | <u>-</u>       |             |              | Additional funding for 5-Year Capital   |
| 37 Transfers/Reserves  | Reserve  | n<br>F     | 103 | Staff          | 1,006,406   | 2,498,988    | Program   |
| 38 Transfers/Reserves  | Reserve for Contingencies  | GF         | 103 | Staff          | (2,804,833) | (305,845)    | To balance General Fund   |
|  | Reserve for Hazard Mit Grant   | L,         | 403 | Ctoff<br>Ctoff | 305 834     | . (11)       | Grant match for grant program   |
| 39 Iransfers/Reserves  | Watch  | בֿן        | 103 | O[all          | 200,000     |              |   |
| 40   | Rounding Adjustments   |            |     |                | ÷.          | 0            | Programming was criatiged to round up salary computations previously reflected. |
| 41   |  |            |     |                | (1,664,766) |              |   |
| TSIIGT NOITATAGASIAGE VINIIOO CA   | TS COL   | FILIND 103 |     |                |             |              |   |
| STAIN TOWN TOWN THE  |  |            |     |                |             |              | Amadatatatatatatatatatatatatatatatatatata                                       |
| 43 Revenue Revised:  | NONE   |            |     |                |             |              |   |
| 44 Expenditures Revised:   |  |            |     |                |             |              | Patch Crew positions deleted: proposed  |
| 45 Road & Bridge   | Regular Salaries   | CTT-3      |     | 7/26           | (18,933)    | (18,933)     | start date 8/1/08   |
| 46 Road & Bridge   | FICA Taxes   | CTT-3      |     | 7/26           | (1,452)     | (20,385)     | FICA for deleted positions  |
| 47 Road & Bridge   | Retirement   | CTT-3      |     | 7/26           | (1,908)     | (22,293)     | Retirement for deleted positions  |
| 48 Road & Bridge   | Life & Health Insurance  | CTT-3      |     | 7/26           | (3,876)     | (26,169)     | Life & Health for deleted positions   |
| The state of the s | mmananamananan ugʻabigi inquanamanamanamanan masamata dadi inqiliyingi qiqqi mananananan masamata inqiliya inq |            |     | 0              | (007 7)     | 1000         | Workers' Compensation for deleted   |
| 49 Road & Bridge   | Workers' Compensation  | ۲ <u>-</u> |     | 97//           | (1,438)     | (21,000)     | Z 1,000 positions   |
| 50 Road & Bridge   | Buildings  | CTT-3      |     | 7/26           | (160,000)   | (187,608)    | Equipment Storage Building addition<br>deleted                                  |
|  | Machinery & Equipment  |            |     |                |             |              | Delete 2-Ten Wheel Dump Trucks and Hot  |
| 51 Road & Bridge   | >6400  | CTT-3      |     | 7/26           | (360,000)   | (547,608)    | (547,608) Asphalt Equipment   |
| 52 Road & Bridge   | Improvements other than Bldas  | CTT-3      |     | 7/26           | 547,608     | 0            | Funding for Contract Services for Koad<br>Patching                              |

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Revisions made during budget workshop along with staff revisions.

| AND  |  |   |          |              |  |  |
|--|--|---|----------|--------------|--|--|
| Department   | tem  | Page                                    | Date     | e Revision   | Balance  | Notes  |
| 53 BUILDING SERVICES   |  | FUND 124                                |          | SEE ATTACHED | A BOOK OF THE PARTY OF THE PART |  |
| 54 SUMTER FIRE DISTRICT  |  | FUND 182                                |          |              |  |  |
| 55 Revenue   | Assessments  | 三元                                      | 10 Staff | f 275,556    | 275,556  | Updated Parcel Count & \$77 per parcel   |
| 56   |  |   | ļ        |              | 261,779  | 95%  |
| 57   | Transfer from GF   | FIRE                                    | 10 Staff | f (261,779)  | 0  |  |
| ATTIVITY OF THE PROPERTY OF TH |  |   |          |              |  | Corrections of incorrect hours applied to  |
| 58 Fire Services   | Regular Salaries   | FIRE                                    | 11 Staff | `            | (17,425)   | staff position   |
| 59 Fire Services   | FICA   | FIRE                                    | 11 Sta   |              | (18,759)   | FICA correction  |
| 60 Fire Services   | Retirement   | FIRE                                    | 11 Staff | ff (3,741)   | (22,500)   |  |
| 61 Fire Services   | Workers' Compensation  | FIRE                                    | 11 Staff | ff (1,569)   | (24,069)   |  |
|  |  |   |          |              |  | Negative figure of \$40,000 entered by   |
| 62 Fire Services   | Impact Fee Study   | FIRE                                    | 11 Staff | ff 40,000    | 15,931   | mistake; New figure reflects zero  |
| 63 Transfers/Reserves  | Reserve for Contingencies  | FIRE                                    | 26 Staff | ff (15,928)  | က  | To balance fund from changes made  |
|  |  |   |          |              |  | Programming was changed to round up  |
| 64   | Rounding Adjustments   | A 14 | Staff    | (3)          | 0  | salary computations previously reflected.  |
| 65   |  |   |          |              |  |  |
| 66 THE VILLAGES FIRE DISTRICT  | TRICT  | <b>FUND 183</b>                         |          |              |  | A DATE OF THE PROPERTY OF THE  |
| The state of the s |  |   |          |              |  | Updated Parcel Count and reduction to  |
| 67 Revenue   | Assessments  | FIRE                                    | 28 Staff | f 19,542     | 19,542   | \$61   |
| 99   |  |   |          |              | 18,566   | 95%  |
| 69   | Transfer from GF   | FIRE                                    | 10 Staff | ff (18,565)  | 0  | Offset for reduction of assessment   |
| 70 Expenditures Revised:   | NONE   |   |          |              |  |  |
| 71 CAPITAL OUTLAY RESERVE  | E AG CENTER  | Fund 303                                |          |              | The second secon |  |
| 72 Revenue Revised:  |  |   |          |              |  | A A CANADA CANA |
| 73 Revenue   | Transfer from General Fund   | NEW PAGE                                | Staff    | 50,000       | 50,000   | Transfer from GF to fund Fire Safety for<br>Ag Center  |
| 74   |  |   |          |              |  |  |
| 75 Expenditures Revised:   |  |   |          |              |  |  |
| 76 Ag Center   | Fire Safety  | NEW PAGE                                | Staff    | FF 50,000    | 50,000   | Fire Safety Improvements for Ag Center   |
| 100 100 100 100 100 100 100 100 100 100  | 747.75 mm management and management of the contract of the con |   |          |              |  |  |

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| Department                | İtem   | Page     |      | Date  | Revision    | Balance  | Notes  |
|---------------------------|--|----------|------|-------|-------------|--|--|
| 77 CAPITAL OUTLAY RESERVE | General COR Fund   | Fund 305 |      | ·     |             |  |  |
| 78 Revenue Revised:       |  |          |      |       |             |  |  |
| 70 Revenue                | Transfer from General Fund   | CORF     | -    | Staff | 1.006.406   | 1,006,406  | Additional funds designated for funding scheduled projects in future years   |
| 80 Revenue                | Budgeted Cash Balance Fwd  | CORF     | -    | Staff | (569,000)   |  | Reduction based on adjustment to Building Services fund and 7/31 estimate  |
| 81 Expenditures Revised:  | A AMALLA MONTH PROPERTY OF THE |          |      |       |             | The source of th |  |
| 82 Elections              | Elections Equipment  | CORF     | 1    | Staff | 31,345      | (406,061)  | (406,061) Error correction by Budget Office  |
| 83 Buildings              | Old State Attorney Bldg  | CORF     | 11   | 7/26  | (75,000)    | (481,061)  | (481,061) Delete Roof System   |
| 84 Animal Control         | Kennel   | CORF     | 17 8 | 8/14  | 400,000     | (81,061)   | (81,061) Move Kennel funding from '08-09 to '07-08   |
| 85 Other Gov Services     | Sheriff's Communications<br>Center   | CORF     | 23 8 | Staff | (485,000)   | (566,061)  | Equipment purchase for Comm. Center (566,061) moved to '08-09;   |
| 86 Transfers/Reserves     | Reserve for Future Bldgs   | CORF     | 29   | 7/26  | 566,061     | 0  | To balance Fund  |
| 87 CAPITAL OUTLAY RESERVE | 2006 Construction Fund   | Fund 307 |      |       |             |  |  |
| 88 Revenue Revised:       |  |          |      |       |             |  | AND CONTRACT OF THE PROPERTY O |
| 89 Revenue                | Interest-SBA   | CORF     | 37   | Staff | (200,000)   | . (200,000)  | Interest reduced due to construction (200,000) timeline compression  |
| 06                        | 95%  |          |      |       |             | (190,000) 95%  | 95%  |
| 91 Revenue                | Budgeted Cash Balance Fwd  | CORF     | 2,5  | Staff | (500,000)   | (000,069)  | (690,000) information in CBF based on more current   |
| 92                        |  |          | ļ    |       |             | 690,000  | Amount to cut due to Decrease  |
| 93 Expenditures Revised:  |  |          |      |       |             |  |  |
| 94 Jail Construction      | Jail Construction  | CORF     | 34   | Staff | 8,600,000   | 9,290,000  | Update to reflect construction activities during next FY (phases re-configered)  |
| 95 Transfers/Reserves     | Reserve for Contingencies  | CORF     | 38   | Staff | 180,000     | 9,470,000  | Delete Roof System   |
| 96 Transfers/Reserves     | Reserve for Jail Expansion   | CORF     | 38   | Staff | (9,470,000) | 0  | Update to reflect construction activities continuing into FY 08/09   |